

HOUSE No. 2373

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to applications for local property tax exemptions. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO APPLICATIONS FOR LOCAL PROPERTY TAX EXEMPTIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 29 of chapter 59 of the General Laws, as
2 appearing in the 1998 Official Edition, is amended by striking out
3 said section in its entirety and inserting in place thereof the
4 following:—

5 Assessors before making an assessment shall give reasonable
6 notice thereof of all persons subject to taxation in their respective
7 towns. Such notice shall be posted in one or more public places in
8 each town, or shall be given in some other sufficient manner, and
9 shall require the said persons to bring into the assessors, on or
10 before March first following, unless the assessors for cause
11 shown, extend the time to a reasonable later time but in no event
12 later than the last day for payment, without incurring interest in
13 accordance with the provisions of section fifty-seven or fifty-
14 seven C of the first installment of the actual tax bill issued upon
15 the establishment of the tax rate for the fiscal year on which the
16 filing relates in case of residents a true list, containing the items
17 required by the commissioner in the form prescribed by him under
18 section five of chapter fifty-eight of all their personal estate not
19 exempt from taxation, except intangible property the income of
20 which is included in a return filed the same year in accordance
21 with sections twenty-two to twenty-five, inclusive, of chapter
22 sixty-two, and in case of non-residents and corporations such a

23 true list of all their personal estate in that town not exempt from
24 taxation, and may or may not require such list to include their real
25 estate subject to taxation in that town. It shall also require all per-
26 sons, except corporations making returns to the commissioner of
27 insurance as required by section thirty-eight of chapter one hun-
28 dred and seventy-six, to bring into the assessors, on or before
29 August first following unless the assessors for cause shown
30 extend the time to a reasonable later time but in no event later
31 than the last day for payment, without incurring interest in accor-
32 dance with the provisions of section fifty-seven or fifty-seven C,
33 of the first installment of the actual tax bill issued upon the estab-
34 lishment of the tax rate for the fiscal year to which the filing
35 relates, true lists, similarly itemized, of all real and personal estate
36 held by them respectively for literary, educational, temperance,
37 benevolent, charitable or scientific purposes on July first pre-
38 ceding, or at the election of any such corporation on the last day
39 of its fiscal year preceding said July first, together with such
40 information relating to the exemption of any such real and per-
41 sonal estate from taxation of receipts and expenditures for said
42 purposes during the year together with copies of federal tax
43 returns containing unrelated business income taxable under
44 section five hundred and eleven of the Internal Revenue Code.
45 The assessors may require from any person claiming an exemp-
46 tion from taxation under clause Seventeenth, Seventeenth C, Sev-
47 enteenth C½, Seventeenth D, Eighteenth, Twenty-second,
48 Twenty-second A, Twenty-second B, Twenty-second C, Twenty-
49 second D, Twenty-second E, Thirty-seventh, Thirty-seventh A,
50 Forty-first, Forty-first A, Forty-first B, Forty-first C, Forty-
51 second, and Forty-third of section five, a full list of all such per-
52 son's taxable property, both real and personal, to the extent and in
53 the form prescribed by the commissioner under section five of
54 chapter fifty-eight.

1 SECTION 2. This act shall take effect upon its passage.